

tax, license or fee. The license fees and taxes imposed in this section shall be paid to the Insurance Commissioner and by him paid into the State treasury as provided by law.

Fees and taxes paid to insurance commissioner.

SEC. 68. *Dealers in pistols, etc.*

Every merchant, storekeeper or dealer who shall keep in stock, sell or offer for sale any pistol or metallic pistol cartridges or cartridges used in pistols shall pay an annual tax of twenty-five dollars; and every such dealer who shall keep in stock any bowie knife, dirk, dagger, slung shot, loaded cane, or brass, iron or metallic knuckles, shall pay an annual license tax of one hundred dollars; and every merchant, storekeeper or dealer selling or offering for sale cap pistols, firecrackers, or other fireworks shall pay an annual license tax of ten dollars. A separate license shall be secured for each place where sales are made.

Dealers in pistols and cartridges.

Dealers in other weapons.

Dealers in fireworks.

Separate licenses.

SEC. 69. *Pianos and organs.*

Every person, firm or corporation selling pianos or organs in this State shall pay an annual license tax to the Treasurer of fifty dollars, and the Treasurer shall issue a license to said person, firm or corporation to sell pianos or organs, or both, until July first next thereafter. In addition to the license tax above required, every person, firm or corporation selling pianos or organs, or both, shall pay a tax of forty cents on every hundred dollars received from the sale of pianos or organs, which tax shall be paid to the Treasurer before securing an annual license on July first in each year. Any person, firm or corporation selling pianos or organs without having paid the license tax required by this section shall pay a penalty of two hundred dollars, to be recovered by the Treasurer in a civil action in the Superior Court of Wake County, and shall also pay double the license and sales taxes required by this section for the year then current. When a person, firm or corporation makes application for the license required by this section the Treasurer shall require a sworn statement showing the amount of sales of pianos or organs made by the applicant in this State for the year preceding the first day of July then last past. The Treasurer may require an itemized statement and may require the production of books and papers and may make such investigation as he may deem proper; and after making said investigation the Treasurer shall find what the amount was received from said sales for said year, and shall collect tax upon said amount at the rate aforesaid. If the applicant be a natural person, he shall sign the application and statement of sales and swear to the correctness of the latter. If the application be made by a firm, one of the partners shall verify the application. If it be made by a corporation, the verification of the statement shall be made by one of the managing officers. Any person, firm or corporation making a false statement for the purpose of defrauding the State out of taxes due under this section shall be guilty of a misdemeanor and shall be liable to a pen-

Dealers in pianos and organs.

Tax on receipts.

Penalty for selling without license.

Action for recovery.

Sworn statement on application for license.

Investigation by Treasurer.

Verification of statements.

False statement a misdemeanor.

Penalty.